UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

UNITED STATES OF AMERICA, Petitioner, v. DONALD W. STOLGITIS, Respondent.	)	M.B.D. No. 12-MC-94004

PETITION TO ENFORCE
INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, and by its attorney, Carmen M. Ortiz, United States Attorney for the District of Massachusetts, states that:

1. This proceeding for the enforcement of an Internal Revenue Service Summons is brought pursuant to sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. sections 7402(b) and 7604(a).

2. Anne Marie MacNamara is a Revenue Officer of the Internal Revenue Service authorized to issue Summonses under the Internal Revenue Laws.

3. The respondent, Donald W. Stolgitis, resides or is found at 293 Lower Road, Gilbertville, Massachusetts, 01031, an address within the jurisdiction of this Court. The respondent is in possession and control of testimony and documents concerning this investigation. Revenue Officer MacNamara is conducting an investigation for the collection of the tax liability of Donald W. Stolgitis for the taxable period(s) ending on December 31, 2003, December 31, 2004, December 31, 2005 and December 31, 2007 and the unfiled federal income

tax returns for the taxable period(s) ending December 31, 2008, December 31, 2009 and December 31, 2010.

4. Section 6020(b) of the Internal Revenue Code of 1986, 26 U.S.C., authorizes the Secretary of the Treasury, acting by his agents and employees in the Internal Revenue Service, to make a return from his own knowledge and from such information as he can obtain through testimony or otherwise for a person who fails to file a return. For the purpose of making such a return, Section 7602 authorizes the Secretary to issue a Summons to the person to appear at a time and place named in the Summons, to produce such books, papers, records, or other data, and to testify, as may be relevant or material to making the return.

5. Section 6301 of the Internal Revenue Code of 1986, 26 U.S.C., authorizes the Secretary of the Treasury to collect the taxes imposed by the Internal Revenue Laws. For the purpose of collecting the tax liability of any person, Section 7602 authorizes the Secretary to issue a Summons to the person to appear at a time and place named in the Summons, to produce such books, papers, records or other data, and to testify, as may be relevant or material to collecting the tax liability.

6. On November 7, 2011, Revenue Officer MacNamara issued, pursuant to Section 7602 of the Internal Revenue Code of 1986, two Summonses to Donald W. Stolgitis, directing him to appear before Revenue Officer Anne Marie MacNamara at the office of the Internal Revenue Service, 120 Front Street, Suite 600, Worcester, MA 01608 at 10:15 AM on November 21, 2011 and to produce for examination (and give testimony relating to) documents and financial records for the period(s) ended January 1, 2011 to November 6, 2011 material to collecting the tax liability and to produce such books, papers, records or other data and to testify, as may be

relevant or material to making the return(s). A copy of each summons is attached to this Petition as "Exhibit A". On November 7, 2011 at 2:32 PM, Revenue Officer Anne Mari MacNamara served the Summonses on Donald W. Stolgitis by leaving an attested copy of each summons at the last and usual place of abode of the person to whom it was directed. Revenue Officer MacNamara signed a certification on the face of the copy of the Summons served that it is a true and correct copy of the original.

7. Donald W. Stolgitis has failed and refuses to comply with the Summons.

8. The records sought by the Summonses are not now in the possession of the Internal Revenue Service, and their production by Donald W. Stolgitis for examination by an officer of the Internal Revenue Service is necessary to complete a Collection Information Statement for the years(s) ended December 31, 2002, December 31, 2003, December 31, 2004, December 31, 2005 and December 31, 2007 and to make federal income tax returns for the year(s) ended December 31, 2008, December 31, 2009 and December 31, 2010 for which none have been filed.

WHEREFORE, the Petitioner prays that:

1. Donald W. Stolgitis be ordered to show cause, if any he has, why he should not obey the Summonses;

2. Donald W. Stolgitis be ordered to obey the Summonses at a time and place to be fixed by Revenue Officer MacNamara or by any other officer of the Internal Revenue Service authorized to examine the records and take testimony; and

3. The cost of this action be awarded to the United States.

By its attorney,

CARMEN M. ORTIZ
United States Attorney

/s/ James J. Fauci

James J. Fauci
Assistant United States Attorney
United States Attorney's Office
John Joseph Moakley U.S. Courthouse
1 Courthouse Way, Suite 9200
Boston, MA 02210
(617) 748-3298
Jeff.Fauci@usdoj.gov

Dated: February 8, 2012